

# CLAIM FOR THE GENERAL AVIATION PETROLEUM INSPECTION FEE ALLOWANCE

(claim covers gallons in excess of 1 million purchased in Wisconsin during a calendar month)

Mail your claim plus invoices to:  
Wisconsin Department of Revenue  
PO Box 8900  
Madison, WI 53708-8900  
(608) 266-8242



**DUE DATE:** 12 months from the  
date fuel is purchased.

**Enter Month & Year  
Covered By Claim →** \_\_\_\_\_

(each refund claim filed is limited to fuel  
purchased during one calendar month)

*Please print or type, or apply address label over boxes 1 & 3*

1. Name of Individual, Partnership or Corporation		2. Federal Employer ID No. (FEIN) AND/OR Social Security No. (if you are a sole proprietor)			
3. Business Name		Telephone Number	Wis. County of Business Location		
4. Mailing Address - Street or PO Box		City	State Zip Code		
5. Type of Organization (check one) Indicate Date Incorporated:					
1. <input type="checkbox"/> Individual 3. <input type="checkbox"/> Wisconsin corporation 5. <input type="checkbox"/> Other (describe) _____					
2. <input type="checkbox"/> Partnership 4. <input type="checkbox"/> Out-of-state corporation _____					
6. Do you sell to, trade or exchange general aviation fuel with any person or company other than your own (including all its various locations)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please explain:					
<b>COMPUTATION OF GENERAL AVIATION ALLOWANCE</b>					
7. Purchases of General Aviation Fuel During the Month covered by This Claim (itemize your purchases on the lines below, attach additional sheets if necessary)					
	Name of Supplier	Type of Fuel	Date Purchased	Invoice Number	Gallons Purchased (enter whole gallons only)
a.					
b.					
c.					
d.					
e.					
f.					
g.					
h.					
i.					
8. TOTAL GALLONS PURCHASED DURING THE MONTH (add gallons on line 7) .....					8.
9. <b>LESS: purchase requirement</b> (only general aviation fuel purchased in excess of one million gallons during a month qualifies for this allowance) .....					9. (1,000,000)
10. GENERAL AVIATION FUEL GALLONS QUALIFYING FOR THE PETROLEUM INSPECTION FEE ALLOWANCE (line 8 less line 9) .....					10.
11. ALLOWANCE FACTOR (2¢ per gallon) .....					11. .02
12. TOTAL ALLOWANCE (multiply gallons on line 10 by allowance factor on line 11) ..... THIS IS THE AMOUNT OF YOUR REFUND →					12. \$

**DECLARATION:** I declare under penalties of law that the above information is true, correct and complete to the best of my knowledge and belief.

Signature (do not print or type)	Date	Business Telephone No. ( )
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# INSTRUCTIONS

## WHO MAY FILE THIS CLAIM

This form may be filed by anyone who purchases general aviation fuel in Wisconsin from suppliers in excess of one million gallons during a calendar month. The term "supplier" is defined in ss. 168.01(2) and 78.005(14) of the Wisconsin Statutes. This allowance was created by the Wisconsin State Budget, 1997 Wis. Act 27.

The allowance applies to general aviation fuel purchased in Wisconsin by air carriers on and after October 14, 1997. **THE ALLOWANCE MAY NOT BE CLAIMED IF YOU PURCHASE GENERAL AVIATION FUEL FOR RESALE.** The allowance of 2 ¢ per gallon is calculated on the gallons purchased during a month that exceed the one million gallon purchase requirement. The allowance is paid from the petroleum inspection fees (2¢ per gallon effective for months after 4-1-06) collected by the department.

## INVOICES

You must attach to each refund claim copies of invoices verifying the fuel purchases itemized on line 7. The copies will not be returned to you. They will become a permanent part of your refund claim.

## DUE DATE OF REFUND CLAIM

Your refund claim must be filed within 12 months of the date the general aviation fuel is purchased.

## ADDITIONAL FORMS AND ASSISTANCE

Information, forms and assistance are available at our following office:

2135 Rimrock Road  
Madison, Wisconsin  
Phone: (608) 266-3223 or 266-8242

or write to:

Excise Tax Section  
PO Box 8900  
Madison, WI 53708-8900

## PENALTIES

Wisconsin law imposes various penalties and interest when an inaccurate refund claim is negligently filed or a fraudulent claim is filed. Persons who knowingly sign or assist in the preparation of a fraudulent claim may be fined not more than \$500 or imprisoned not more than 30 days or both. Altering a purchase date on an invoice to bring it within the 12 month time limitation or filing a refund claim is a fraudulent act.